

Finance

Finance - Private not-for-profit institutions and Public institutions using FASB standards

General Information Finance - FASB Institutions

To the extent possible, the finance data requested in this report should be provided from your institution's audited General Purpose Financial Statement (GPFS). Please refer to the instructions specific to each page of the survey for detailed instruction and references.

1. Fiscal Year calendar

This report covers financial activities for the 12-month fiscal year.

Beginning: month/year (MMYYYY)

Month:

Year:

And ending: month/year (MMYYYY)

Month:

Year:

2. Audit Opinion

Did your institution receive an unqualified opinion on its General Purpose Statement from your auditor for the fiscal year noted above? (If your institution is audited only in combination with another entity, answer this question based on the audit of that entity.)

☐ Yes ☐ No ☐ Don't know

Beginning with the Spring 2004 Finance data collection, expense data will be collected using a matrix format. This is the same format used in FY1999 on the old paper forms. Institutions will again be asked to report expenses by natural classification (salaries and wages, benefits, depreciation) within function (x, y). For the current collection (FY2002), institutions may report their expenses using the matrix format or the reduced reporting format (same as for FY2001). Please indicate which format you prefer for reporting current year data:

- ☐ Old format (columns for totals and salaries and wages only)
☐ New matrix format (columns for natural expenses by function)

Caveats:

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Part A - Statement of Financial Position, Page 1

Fiscal Year 2002

Report in whole dollars only

Line No.	Assets, Liabilities, and Net Assets	Total Amount	Prior Year Amounts
	<u>Assets</u>		
01	Long-term investments	<input type="text"/>	
02	Total assets	<input type="text"/>	
	<u>Liabilities</u>		
03	Total liabilities	<input type="text"/>	
	<u>Net assets</u>		
04	Total <u>unrestricted net assets</u>	<input type="text"/>	
05	Total <u>restricted net assets</u>	<input type="text"/>	
06	Total net assets	<input type="text"/>	

Part A - Statement of Financial Position, Page 2

Fiscal Year 2002

Report in whole dollars only

Line No.	Plant, Property and Equipment	Total Amount End of Year	Prior Year Amounts
11	Land and land improvements	<input type="text"/>	
12	Buildings	<input type="text"/>	
13	Equipment, including art and <u>library</u> collections	<input type="text"/>	
14	Property obtained under capital leases (if not included in equipment)	<input type="text"/>	

Part B - Summary of Changes in Net Assets
(Please complete Part A before providing data for Part B)

Fiscal Year 2002

Report in whole dollars only

Line No.	Revenues, Expenses, Gains and Losses	Total Amount	Prior Year Amounts
01	Total <u>revenues</u> and <u>investment return</u>	<input type="text"/>	
02	Total <u>expenses</u> (enter a positive number)	<input type="text"/>	
03	<u>Other specific changes in net assets (CV)</u> CV = [B04 - (B01 - B02)]		
04	Change in <u>net assets</u>	<input type="text"/>	
05	Net assets, beginning of year	<input type="text"/>	
06	Adjustments to beginning of year net assets (CV) CV = [B07 - (B04 + B05)]		
07	Net assets, end of year (from A06)		

Part C - Student Grants

Fiscal Year 2002

Report in whole dollars only

Line No.	Student Grants	Total Amount	Prior Year Amounts
01	<u>Pell grants</u>	<input type="text"/>	
02	Other <u>federal grants</u>	<input type="text"/>	
03	<u>State grants</u>	<input type="text"/>	
04	<u>Local grants</u>	<input type="text"/>	
05	Institutional grants (funded)	<input type="text"/>	
06	Institutional grants (unfunded)	<input type="text"/>	
07	Total student grants (CV) CV = [C01 + ... + C06]		
08	<u>Allowances applied to tuition and fees</u>	<input type="text"/>	
09	Allowances applied to <u>auxiliary enterprise revenues</u>	<input type="text"/>	

Part D - Revenues and Investment Return
(Please complete Parts B and C before providing data for Part D)

Fiscal Year 2002
 Report in whole dollars only

Line No.	Source of Funds	Total Amount	Prior Year Amounts
01	<u>Tuition and fees</u> (net of allowance reported in Part C, line 08)	<input type="text"/>	
	<u>Government Appropriations</u>		
02	Federal appropriations	<input type="text"/>	
03	State appropriations	<input type="text"/>	
04	Local appropriations	<input type="text"/>	
	<u>Government Grants and Contracts</u>		
05	Federal grants and contracts	<input type="text"/>	
06	State grants and contracts	<input type="text"/>	
07	Local grants and contracts	<input type="text"/>	
	<u>Private Gifts, Grants and Contracts</u>		
08	Private gifts, grants and contracts	<input type="text"/>	
09	<u>Contributions from affiliated entities</u>	<input type="text"/>	
	<u>Other Revenue</u>		
10	<u>Investment return</u>	<input type="text"/>	
11	<u>Sales and services of educational activities</u>	<input type="text"/>	
12	Sales and services of <u>auxiliary enterprises</u> (net of allowance reported in Part C, line 09)	<input type="text"/>	
13	<u>Hospital revenue</u>	<input type="text"/>	
14	<u>Independent operations revenue</u>	<input type="text"/>	
15	Other revenue (CV) CV = [D16 - (D01 + ... + D14)]		
16	Total revenues and investment return (from B01)		

Part E - Expenses by Functional and Natural Classification
(Please complete Part B before providing data for Part E)

Fiscal Year 2002
Report in whole dollars only

Line No.	Expenses by Functional and Natural Classification	Total Amount (1)	Salaries & Wages (2)
	Expenses by Functional Classification:		
01	<u>Instruction</u>	<input type="text"/>	<input type="text"/>
02	<u>Research</u>	<input type="text"/>	<input type="text"/>
03	<u>Public service</u>	<input type="text"/>	<input type="text"/>
04	<u>Academic support</u>	<input type="text"/>	<input type="text"/>
05	<u>Student services</u>	<input type="text"/>	<input type="text"/>
06	<u>Institutional support</u>	<input type="text"/>	<input type="text"/>
07	<u>Auxiliary enterprises</u>	<input type="text"/>	<input type="text"/>
08	<u>Net grant aid to students</u> (net of tuition and fee allowances and agency transactions)	<input type="text"/>	<input type="text"/>
09	Hospital services	<input type="text"/>	<input type="text"/>
10	Independent operations	<input type="text"/>	<input type="text"/>
12	Other expenses (CV) CV = [E12 - (E01 + ... + E10)]		
13	Total expenses (from B02)		<input type="text"/>
	Prior Year Amounts		
	Expenses by Natural Classification:		
14	<u>Salaries and wages</u> (from E12, column 2)		
15	<u>Benefits</u>	<input type="text"/>	
16	<u>Depreciation</u>	<input type="text"/>	
17	<u>Interest</u>	<input type="text"/>	
18	All other (CV) CV = [E18 - (E13 + ... + E16)]		
19	Total expenses (from B02 and E12, column 1)		

Part E - Expenses by Functional and Natural Classification
(Please complete Part B before providing data for Part E)

Fiscal Year 2002

Report in whole dollars only

Line No.	Expenses by Functional Classification	Total amount	Salaries and wages	Benefits	Operation and maintenance of plant	Depreciation	Interest	All other
		(1)	(2)	(3)	(4)	(5)	(6)	(7)
01	Instruction							
02	Research							
03	Public service							
04	Academic support							
05	Student service							
06	Institutional support							
07	Auxiliary enterprises							
08	<u>Net grant aid to students</u> (net of tuition and fee allowances and agency transactions)							
09	Hospital services							
10	Independent operations							
11	Operation and maintenance of plant	0						
12	Other expenses CV=[E13-(E01+...+E11)]							
13	Total expenses Prior year total expenses				0			